

ENROLLMENT CATEGORIES	October 14, 2012 Actual	October 15, 2013 Actual	October 15, 2014 Estimated
Pupils On Roll Regular Full-Time	1,870.0	1,829.0	1,829.0
Pupils On Roll - Special Full-Time	500.0	503.0	503.0
Pupils On Roll - Special Shared-Time	0.0	1.0	1.0
Subtotal - Pupils On Roll	2,370.0	2,333.0	2,333.0
Private School Placements	20.0	25.0	0.0
Pupils Sent to Other Districts-Reg Prog	0.0	2.0	0.0
Pupils Sent to Other Dists-Spec Ed Prog	7.0	8.0	5.0
Pupils Received	5.0	3.0	0.0

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Operating Budget:				
Revenues from Local Sources:				
Local Tax Levy	10-1210	32,993,304	33,653,170	34,326,233
Total Tuition	10-1300	234,691	255,160	150,000
Unrestricted Miscellaneous Revenues	10-1XXX	100,644	86,000	76,678
Interest Earned On Capital Reserve Funds	10-1XXX	197	1,000	500
Subtotal - Revenues From Local Sources		33,328,836	33,995,330	34,553,411
Revenues from State Sources:				
Categorical Transportation Aid	10-3121	90,423	124,605	124,605
Extraordinary Aid	10-3131	369,125	580,285	369,125
Categorical Special Education Aid	10-3132	1,480,561	1,474,759	1,474,759
Equalization Aid	10-3176	365,908	333,115	333,115
Categorical Security Aid	10-3177	61,599	66,013	66,013
Other State Aids	10-3XXX	24,757	0	46,640
Subtotal - Revenues From State Sources		2,392,373	2,578,777	2,414,257
Revenues from Federal Sources:				
Medicaid Reimbursement	10-4200	25,831	41,820	43,215
Subtotal - Revenues From Federal Sources		25,831	41,820	43,215
Budgeted Fund Balance - Operating Budget	10-303	0	293,000	200,000
Withdraw From Cap Res-Excess Cost & Oth Cap Prj	10-309	0	0	245,000
Adjustment For Prior Year Encumbrances		0	971,406	0
Actual Revenues (Over)/Under Expenditures		-469,843	0	0
Total Operating Budget		35,277,197	37,880,333	37,455,883
Grants and Entitlements:				
Other Revenue From Local Sources	20-1xxx	4,357	6,500	5,950
Total Revenues From Local Sources	20-1XXX	4,357	6,500	5,950

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Revenues from State Sources:				
Other Restricted Entitlements	20-32XX	186,733	196,580	220,513
Total Revenues From State Sources		186,733	196,580	220,513
Revenues from Federal Sources:				
Title I	20-4411-4416	421,848	201,805	287,266
Title II	20-4451-4455	62,291	33,615	38,225
Title III	20-4491-4494	0	4,900	9,416
I.D.E.A. Part B (Handicapped)	20-4420-4429	702,940	559,380	507,067
Other	20-4XXX	12,646	0	0
Total Revenues From Federal Sources		1,199,725	799,700	841,974
Total Grants And Entitlements		1,390,815	1,002,780	1,068,437
Repayment of Debt:				
Revenues from Local Sources:				
Local Tax Levy	40-1210	1,117,574	1,113,439	1,115,733
Total Revenues From Local Sources		1,117,574	1,113,439	1,115,733
Revenues from State Sources:				
Debt Service Aid Type II	40-3160	205,967	205,795	202,564
Total Local Repayment Of Debt		1,323,541	1,319,234	1,318,297
Actual Revenues (Over)/Under Expenditures		-1	0	0
Total Repayment Of Debt		1,323,540	1,319,234	1,318,297
Total Revenues/Sources		37,991,552	40,202,347	39,842,617
Total Revenues/Sources Net of Transfers		37,991,552	40,202,347	39,842,617

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
General Current Expense:				
Instruction:				
Regular Programs - Instruction	11-1XX-100-XXX	8,802,615	9,522,845	10,522,185
Special Education - Instruction	11-2XX-100-XXX	4,960,111	5,297,655	3,567,564
Basic Skills/Remedial - Instruction	11-230-100-XXX	298,466	369,826	447,618
Bilingual Education - Instruction	11-240-100-XXX	106,900	114,434	115,689
School-Spon. Co/Extra Curr. Actvts. - Inst	11-401-100-XXX	128,787	172,581	122,493
School-Sponsored Athletics - Instruction	11-402-100-XXX	375,869	383,750	446,630
Summer School	11-422-XXX-XXX	0	0	159,500
Support Services:				
Undistributed Expenditures - Instruction (Tuition)	11-000-100-XXX	2,751,672	2,716,096	2,367,861
Undist. Expend.-Attendance And Social Work	11-000-211-XXX	1,832	1,805	2,000
Undist. Expenditures - Health Services	11-000-213-XXX	454,929	483,086	494,405
Undist. Expend.-Speech, OT, PT And Related Svcs	11-000-216-XXX	573,743	603,966	942,646
Undist Expend-Oth Supp Serv Std-Extra Serv	11-000-217-XXX	0	0	981,412
Undist. Expenditures - Guidance	11-000-218-XXX	389,834	441,870	336,821
Undist. Expenditures - Child Study Teams	11-000-219-XXX	1,817,494	1,950,071	1,337,630
Undist. Expend.-Improv. Of Inst. Serv.	11-000-221-XXX	186,234	187,065	339,592
Undist. Expend.-Edu. Media Serv./Library	11-000-222-XXX	250,289	303,894	277,049
Undist. Expend.-Support Serv.-Gen. Admin.	11-000-230-XXX	722,486	587,984	537,090
Undist. Expend.-Support Serv.-School Admin.	11-000-240-XXX	1,436,558	1,485,016	1,254,983
Undist. Expend. - Central Services	11-000-251-XXX	283,262	297,880	314,344
Undist. Expend. - Admin. Info Technology	11-000-252-XXX	294,888	375,286	194,133
Undist. Expend.-Oper. And Maint. Of Plant Serv.	11-000-26X-XXX	2,762,078	2,875,357	2,930,647
Undist. Expend.-Student Transportation Serv.	11-000-270-XXX	1,222,541	1,040,111	1,271,005
Personal Services - Employee Benefits	11-XXX-XXX-2XX	7,224,332	8,487,197	8,147,898
Total Undistributed Expenditures		20,372,172	21,836,684	21,729,516
Total General Current Expense		35,044,920	37,697,775	37,111,195

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Capital Expenditures:				
Equipment	12-XXX-XXX-730	118,095	25,942	0
Facilities Acquisition And Const. Serv.	12-000-400-XXX	114,182	155,616	99,188
Capital Reserve - Transfer To Capital Projects	12-000-400-931	0	0	245,000
Interest Deposit To Capital Reserve	10-604	0	1,000	500
Total Capital Outlay		232,277	182,558	344,688
General Fund Grand Total		35,277,197	37,880,333	37,455,883
Special Grants and Entitlements:				
Local Projects	20-XXX-XXX-XXX	4,357	6,500	5,950
Other State Projects:				
Nonpublic Textbooks	20-XXX-XXX-XXX	29,722	24,160	28,346
Nonpublic Auxiliary Services	20-XXX-XXX-XXX	0	94,220	66,888
Nonpublic Handicapped Services	20-XXX-XXX-XXX	0	45,140	47,897
Nonpublic Nursing Services	20-XXX-XXX-XXX	41,291	33,060	42,653
Nonpublic Technology Initiative	20-XXX-XXX-XXX	10,971	0	10,336
Other	20-XXX-XXX-XXX	104,749	0	24,393
Total Other State Projects		186,733	196,580	220,513
Total State Projects	20-XXX-XXX-XXX	186,733	196,580	220,513
Federal Projects:				
Title I	20-XXX-XXX-XXX	421,848	201,805	287,266
Title II	20-XXX-XXX-XXX	62,291	33,615	38,225
Title III	20-XXX-XXX-XXX	0	4,900	9,416
I.D.E.A. Part B (Handicapped)	20-XXX-XXX-XXX	702,940	559,380	507,067
Other	20-XXX-XXX-XXX	12,646	0	0
Total Federal Projects	20-XXX-XXX-XXX	1,199,725	799,700	841,974
Total Special Revenue Funds		1,390,815	1,002,780	1,068,437
Repayment of Debt:				
Total Regular Debt Service	40-701-510-XXX	1,323,540	1,319,234	1,318,297

Budget Category	Account	2012-13 Actual	2013-14 Revised	2014-15 Anticipated
Total Debt Service Funds		1,323,540	1,319,234	1,318,297
Total Expenditures/Appropriations		37,991,552	40,202,347	39,842,617
Total Expenditures Net of Transfers		37,991,552	40,202,347	39,842,617

Budget Category	Audited Balance 6-30-2012	Audited Balance 6-30-2013	Estimated Balance 6-30-2014	Estimated Balance 6-30-2015
Unrestricted:				
--General Operating Budget	714,752	1,005,150	712,150	512,150
--Repayment of Debt	6	0	0	0
Restricted for Specific Purposes- General Operating Budget:				
--Capital Reserve	244,885	160,082	261,082	16,582
--Adult Education Programs	0	0	0	0
--Maintenance Reserve	175,000	100,000	100,000	100,000
--Legal Reserve	115,945	0	0	0
--Tuition Reserve	0	0	0	0
--Current Expense Emergency Reserve	0	0	0	0
Repayment of Debt:				
--Restricted for Repayment of Debt	0	7	7	7

Per Pupil Cost Calculations	2011-12 Actual Costs	2012-13 Actual Costs	2013-14 Original Budget	2013-14 Revised Budget	2014-15 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$12,810	\$13,123	\$13,962	\$14,546	\$14,348
Total Classroom Instruction	\$7,839	\$7,960	\$8,537	\$8,943	\$8,551
Classroom-Salaries and Benefits	\$7,621	\$7,711	\$8,385	\$8,692	\$8,246
Classroom-General Supplies and Textbooks	\$194	\$226	\$125	\$224	\$208
Classroom-Purchased Services	\$24	\$23	\$27	\$27	\$97
Total Support Services	\$1,943	\$1,956	\$2,112	\$2,180	\$2,598
Support Services-Salaries and Benefits	\$1,543	\$1,575	\$1,686	\$1,742	\$2,165
Total Administrative Costs	\$1,384	\$1,459	\$1,464	\$1,532	\$1,297
Administration Salaries and Benefits	\$1,121	\$1,202	\$1,270	\$1,314	\$1,176
Total Operations and Maintenance of Plant	\$1,339	\$1,414	\$1,492	\$1,524	\$1,539
Operations and Maintenance-Salaries and Benefits	\$924	\$965	\$1,049	\$1,064	\$1,059
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$242	\$271	\$300	\$309	\$311
Total Equipment Costs	\$3	\$50	\$0	\$11	\$0
Legal Costs	\$18	\$18	\$15	\$15	\$34
Employee Benefits as a percentage of salaries*	37.10%	34.41%	38.06%	37.73%	36.40%

*Does not include pension and social security paid by the State on-behalf of the district.

**Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending (formerly the Comparative Spending Guide) and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2013-14 revised appropriations and the 2014-15 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

**Unusual Revenues and Appropriations
Summary Detail**

Item	Line Number	Source	Amount	Explanation
1	150	Ridgewood students	150,000	Ridgewood students
1	300	Erate	24,678	Reimbursement
1	500	State	46,640	Add'l state aid
1	430	State	369,125	Reduction in Out of District Tuition
1	2080	District	576,630	Increase in salary
2	300	Interest	15,000	Bank accounts
3	300	Gate receipts	11,000	Games
4	300	Non public transportation	26,000	State Aid
			1,219,073	

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Others	Non Public Nursing Services-Essex County Educational Services Commission	0
Others	Chapter 192/193 Services-Essex County Educational Services Commission	0
Others	Facility sharing with the Borough of Hawthorne	0
Transportation Services, including Fuel	Passaic County Educational Services Commission & Hawthorne Borough for fuel	0
Purchasing	ACES for gas and electric	0
Purchasing	Educational Data Services	0
Purchasing	Middlesex County Educational Services Commission	0
Purchasing	Educational Consortium for Erate	0
Purchasing	Morris County Educaytional Services Commission	0
Insurance Coverages and Benefits	Northern Bergen County School Board Insurance Group	0

A. Estimated 14-15 School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(A) General Fund School Levy	34,326,233
(B) Estimated Net Taxable Valuation (as of 10/01/13)	1,223,017,022
(C) Estimated 14-15 General Fund School Tax Rate=(A)/(B)x100	2.8067
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(D) Total School Levy	35,441,966
(E) Estimated Net Taxable Valuation (as of 10/01/13)	1,223,017,022
(F) Estimated 14-15 Total School Tax Rate=(D)/(E)x100	2.8979

B. Estimated 14-15 Equalized School Tax Rate	
WITHOUT REPAYMENT OF DEBT OR ADJUSTMENTS	
(G) General Fund School Levy	34,326,233
(H) Estimated Equalized Valuation (as of 10/01/13)	2,256,904,932
(I) Estimated 14-15 Equalized General Fund School Tax Rate=(G)/(H)x100	1.5209
WITH REPAYMENT OF DEBT AND ADJUSTMENTS	
(J) Total School Levy	35,441,966
(K) Estimated Equalized Valuation (as of 10/01/13)	2,256,904,932
(L) Estimated 14-15 Equalized Total School Tax Rate=(J)/(K)x100	1.5704

NAME=Anthony Juskiewicz

CATEGORY	MEASURE
Job Title	Business Administrator
Job Title II	N/A
Base Annual Salary Amount	\$129,030
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/14
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$2,064
Total Bonuses Amount	\$0
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$0
Contractual Post-Employment Benefit Description of Payout of Sick days	Not enough time in the district
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not enough time in the district
Contractual Post-Employment Benefit Description of Payout of Personal days	Not enough time in the district
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	

NAME=Anthony Juskiewicz

CATEGORY	MEASURE
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not enough time in the district
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not enough time in the district
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not enough time in the district
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	

NAME=Dr. Jill Mortimer

CATEGORY	MEASURE
Job Title	Superintendent
Job Title II	N/A
Base Annual Salary Amount	\$157,500
Full-Time Equivalent (FTE)	1.0
Shared with Another District?	N
Shared County	
Shared District	
Job Title Other District	
Member of Collective Bargaining Unit (CBU)?	N
Beginning Date of Contract	07/01/13
End Date of Contract	06/30/17
Contracted Number of Annual Work Days	260
Contracted Number of Annual Vacation Days	20
Contracted Number of Annual Sick Days	12
Contracted Number of Annual Personal Days	3
Contracted Number of Annual Consulting Days	0
Number of Other Contracted Non-Working Days	0

NAME=Dr. Jill Mortimer

CATEGORY	MEASURE
Description of Other Contracted Non-Working Days	
Total Allowances Amount	\$7,339
Total Bonuses Amount	\$23,609
Total Stipends Amount	\$0
District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$4,430
District Contributions Above Teacher Contract for Retirement Plans	\$0
Total Contractual Post-Employment Benefit Amount	\$30,750
Contractual Post-Employment Benefit Description of Payout of Sick days	Not in district long enough
Contractual Post-Employment Benefit Description of Payout of Vacation days	Not in district long enough
Contractual Post-Employment Benefit Description of Payout of Personal days	Not in district long enough
Contractual Post-Employment Benefit Description of Other Benefits 1	
Contractual Post-Employment Benefit Description of Other Benefits 2	
Contractual Post-Employment Benefit Description of Other Benefits 3	
Total Other/In-Kind Remuneration Amount	\$0
Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	Not in district long enough
Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	Not in district long enough
Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	Not in district long enough
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	
Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	
Additional Comment 1	
Additional Comment 2	
Additional Comment 3	